



**FINAL ADMINISTRATIVE DECISION  
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: Irene Jarosz  
DOCKET NO.: 10-01677.001-R-1  
PARCEL NO.: 05-13-111-008

The parties of record before the Property Tax Appeal Board are Irene Jarosz, the appellant; and the Lake County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction in the assessment of the property as established by the **Lake** County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND:** \$7,618  
**IMPR.:** \$24,393  
**TOTAL:** \$32,011

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject parcel is improved with a 1-story frame dwelling containing 1,040 square feet of living area. The dwelling was built in 1991 and features a full, unfinished basement and a garage containing 400 square feet. The subject is located in Ingleside, Grant Township, Lake County.

The appellant contends that the market value of the subject property is not accurately reflected in the property's assessed valuation as the basis of this appeal. The appellant submitted information on four comparable properties. They are described as 1-story frame dwellings either 18 or 54 years old. The dwellings range in size from 1,040 to 1,722 square feet of living area. They feature central air conditioning and garages that range in size from 400 to 560 square feet. One dwelling has a full, unfinished basement. The appellant disclosed the comparables sold between March and December 2009 for prices ranging from \$85,000 to \$130,000 or from \$68.52 to \$100.96 per square foot of living area including land. Based on this record, the appellant requested the subject's assessment be reduced to \$32,011 which would reflect a market value of approximately \$96,043 or \$92.35 per square foot of living area at the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$38,603 was

disclosed. The subject's total assessment reflects an estimated market value of \$118,124 or \$113.58 per square foot of living area, land included, using the 2010 three-year median level of assessments for Lake County of 32.68% as determined by the Illinois Department of Revenue.

In support of the subject's assessment, the board of review presented descriptions and assessment information on three comparable properties. The comparables were built between 1988 and 1992 and consist of 1-story frame or brick and frame dwellings ranging in size from 1,232 to 1,658 square feet of living area. Two comparables have full, unfinished basements and one has a fireplace. All three have central air conditioning and garages that range in size from 400 to 484 square feet. The comparables sold between June 2008 and May 2011 for prices ranging from \$163,000 to \$205,000 or from \$106.12 to \$133.93 per square foot of living area including land. The board of review also claims that three of the appellant's comparable sales are not arm's-length transactions but rather bank-owned foreclosures. Based on this evidence, the board of review requested confirmation of the subject's assessment.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Property Tax Appeal Board further finds the evidence in the record supports a reduction in the subject's assessment.

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal, the value must be proven by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3<sup>rd</sup> Dist. 2002). Proof of market value may consist of an appraisal of the subject property, a recent sale of the subject property or comparable sales. (86 Ill.Admin.Code 1910.65(c)). After an analysis of the evidence in the record, the Board finds a reduction in the subject's assessment is warranted.

The Board finds the appellant's comparables #2 and #4 were significantly larger than the subject, and appellant's comparable #4 was significantly older than the subject. The board of review's comparables #1, #2 and #3 were significantly larger than the subject and comparables #1 and #3 were not sold proximate to the subject's assessment date of January 1, 2010. Therefore these comparables received less weight in the Board's analysis.

The Board finds the appellant's comparables #1 and #3 were most similar to the subject in age, size, style, exterior construction and location. These comparables sold proximate to the subject's assessment date of January 1, 2010 for \$85,000 and \$105,000 or for \$79.74 and \$100.96 per square foot of living area. The subject's assessment reflects a market value of \$118,124 or \$113.58 per square foot of living area including land, which is

above the range established by these most similar comparables. Therefore, the Board finds the appellant has proven by a preponderance of the evidence that the subject is overvalued, and a reduction in the subject's assessment is warranted.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.

*Ronald R. Cuit*

Chairman

*Frank J. Huff*

Member

*Mark Morris*

Member

*JR*

Member

Member

DISSENTING:

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: March 22, 2013

*Allen Castrovillari*

Clerk of the Property Tax Appeal Board

**IMPORTANT NOTICE**

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing

complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.